

Information Concerning the Collection and Remittance of Sales and Use Tax In Virginia.

For full and complete information contact the Virginia Department of Taxation at (804) 440-2541 or on-line at www.tax.virginia.gov

Retail Sales Tax

- A seller is subject to the sales tax imposed on gross receipts from retail sales.
- "Retail sales" means sales made for any purpose other than for resale.
- The seller collects the tax from the customer on each sale. The tax must be separately stated and added to the sales price or charge. The general sales tax rate is 5% (4% state tax and 1% local tax).
- Businesses subject to sales tax must submit a monthly return to the department by the 20th of the following month whether or not the business has had taxable sales for the month.
- After a business has registered with the Virginia Department of Taxation, the department will preprint the forms with the business name and filing information and mail them to the business.
- Based on tax liability, the department may change the filing frequency from monthly to quarterly.
- The Department of Taxation will notify you and provide the proper forms.
- Once a Business is registered it will receive a Form ST-4, Certificate of Registration.
- The ST-4 must be prominently displayed at the business location for inspection upon request.
- Businesses who have a year round presence in Virginia or who operate at more than 3 events during the year are considered to be "Permanent Registrants".

Registration & Remittal process for Retail Sales Tax (Permanent Registrants)

- Use the following site to Register On-Line (The Preferred Method):
<https://www.ireg.tax.virginia.gov/VTOL/Login.seam>
- Use the following site to download registration forms for registration by mail:
<http://www.tax.virginia.gov/site.cfm?alias=NeedAForm> Find the "Business Forms and Instructions" section and click on your choice: Download forms.
- Request a form be mailed to you:
- Email us your request or call us at (804) 440-2541

Registration

The Registration Form is known as an R-1.

Remittal

The Filing Form to use is an ST-9.

All questions regarding registration for Retail Sales Taxes should be directed to the Virginia Department of Taxation at (804) 440-2541.

If additional information is needed you may contact the local Office of the Commissioner of the Revenue:

The Loudoun County Commissioner of the Revenue has two office locations:

Leesburg (main office), 1st Floor
1 Harrison St SE,
Leesburg VA 20175

Sterling (satellite office)
21641 Ridgetop Cir, Ste 100
Sterling VA 20166
Phone: (703) 777-0260

Mailing Address
PO Box 8000
Leesburg VA 20177-9804

Loudoun County's Locality Code is 51107. Please make sure it is included on all ST-9's or ST-50's filed.